

*The Department of the Treasury  
Office of Inspector General*

## Report Title

FINANCIAL MANAGEMENT: Review of the United States Customs Service EDP General and Selected Application Controls (OIG-03-064; issued February 28, 2003) (Limited Official Use)

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## Synopsis

An Independent Public Accountant (IPA) issued a report related to the United States Customs Service (Customs) Fiscal Year 2002 examination of internal control over financial reporting (OIG-03-033). The report contained the details of one material weakness and one reportable condition related to information technology general and application controls.

Customs was divested from the Department of the Treasury to the Department of Homeland Security in March 2003 pursuant to the Homeland Security Act of 2002. Accordingly, audit follow-up is the responsibility of DHS management.